

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Thursday 27th September, 2018

No. 519

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 23/2018-State Tax (Rate)

Dated: 20th September, 2018

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 11 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of Sikkim, in Department of Finance, Revenue & Expenditure, No.12/2017- State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Sikkim, Extraordinary, vide number 291, dated the 6th July, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

"Explanation.-For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent.or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory."

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**